

In the Supreme Court of the United States

OCTOBER TERM, 1940

No. 486

MADELINE D. POWERS, PETITIONER

v.

GUY T. HELVERING, COMMISSIONER OF
INTERNAL REVENUE

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED
STATES CIRCUIT COURT OF APPEALS FOR THE FIRST CIRCUIT

MEMORANDUM FOR THE RESPONDENT

Although we believe that the decision below is correct, we do not oppose the petition in view of the conflict with decisions in three other circuits¹ which the court below recognized (R. 43-44) and in view of the fact that certiorari was granted on October 14, 1940, in *Guggenheim v. Rasquin*, No. 92, which involves the same question.

Respectfully submitted.

FRANCIS BIDDLE,
Solicitor General.

OCTOBER 1940.

¹ *Commissioner v. Haines*, 104 F. (2d) 854 (C. C. A. 3d); *Helvering v. Cronin*, 106 F. (2d) 907 (C. C. A. 8th); *Helvering v. Bryan*, 109 F. (2d) 430 (C. C. A. 4th).